THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 11995 of 2005

Dated 17.08.2005

Between:

M/s.Venkata Ramana Industries, Metpally,

Kareemnagar Dist. rep.by its Managing Partner,

Madisetty prabhakar, S/o.Narsaiah,

..... PETITIONER

AND

1 The Deputy Commissioner (CT) Karimnagar Division, Karimangar.
2 The Commercial Tax officer, Jagityal, Karimnagar District.

.....RESPONDENT(S)

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and

THE HON'BLE MR JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO : 11995 of 2005

Order: (per Sri BRSR,J)

The only ground on which the impugned order of assessment has been challenged in this writ petition is that the same has been passed without serving the show cause notice dated 28.3.2005 upon the petitioner or its authorized representative though there is a reference to the said show cause notice in the order of assessment. This is

the only contention that has been urged by the learned counsel for the petitioner.

In order to set the controversy at rest, we have required the learned special standing counsel to produce the records pursuant to which a copy of the show cause notice purported to have been issued under Section 14 (4-c) of the A.P. General Sales Tax Act, 1957 dated 28.3.2005 requiring the petitioner to file its objections, if any against the proposed net turnover with documentary evidence is produced before us. The copy of the show cause notice clearly reveals that the same has been served upon the petitioner industry on 4.5.2005. The seal of the industry is also put as is evident from the served show cause notice. The person who served the notice also made an endorsement on the very same date i.e. 4.5.2005. The learned counsel for the petitioner having perused the same however stated that he would like to verify whether the signature is of the same person viz., M.Prabhaker who is the managing partner of the industry and accordingly sought for some time.

We are not inclined to grant any time more particularly in view of the fact that below the signature of the person who received the notice, the seal of the industry is also put. It is difficult to imagine that the department got the seal of the industry made and affixed on the show cause notice. At any rate, we have also compared the signature of the person who received the notice on 4.5.2005 by name Madisetty Prabhaker who filed the affidavit and vakalat in this Court. On a perusal of the signature, we find that the said prabhaker received the notice on 4.5.2005.

No other point is urged. In the circumstances, no relief could be granted to the petitioner. However, this order does not preclude the petitioner to prefer an appeal, if he is so advised, in which event the matter shall have to be considered on its own merits uninfluenced by the dismissal of this writ petition.

The writ petition shall accordingly stand dismissed. No costs.

(B.SUDERSHAN REDDY,J)

dated 17.08.2005

(RAMESH RANGANATHAN,J)

msv